

WARREN COUNTY BOARD OF SUPERVISORS

COMMITTEE: **REAL PROPERTY TAX SERVICES**

DATE: MARCH 26, 2007

**Committee Members Present:**

Supervisors Belden  
Monroe  
Champagne  
Haskell  
Bentley  
F. Thomas  
Geraghty

**Others Present:**

Real Property Tax Services:  
Michael Swan, Director  
Teri Ross, Deputy Director  
William H. Thomas, Chairman  
Joan Parsons, Commissioner of Administrative &  
Fiscal Services  
Patricia C. Nenninger, Second Assistant County  
Attorney  
Joan Sady, Clerk of the Board  
Supervisor Sokol  
Supervisor Merlino  
Supervisor Gabriels  
Supervisor Stec  
Debra L. Schreiber, Legislative Office Specialist

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Mr. Belden called the meeting to order at 9:35 a.m.

Motion was made by Mr. Geraghty, seconded by Mr. Bentley and carried unanimously to approve the minutes of the February 26, 2007 committee meeting, subject to correction by the Clerk.

Privilege of the floor was extended to Michael Swan, Director, Real Property Tax Services, who distributed copies of his Agenda to the committee members, and a copy of same is on file with the minutes.

Commencing with the first item on the Agenda, Mr. Swan reported there were no corrections from the Treasurer's Office.

With respect to Item 2 of the Agenda, Mr. Swan indicated that he annually allocated funds within his budget to have the tax maps reprinted and distributed to the towns. In his absence, he stated, Teri Ross, Deputy Director of Real Property Tax Services, submitted three requests for proposals (RFP) and Northco was the only company that responded. Therefore, he requested a contract with Northco Products, Inc. to print the bulk plot tax maps, for a lump sum amount of \$6,545.20.

Motion was made by Mr. Geraghty and seconded by Mr. Champagne authorizing the request as outlined above.

Mr. Monroe queried how many maps were involved and Mr. Swan responded there

were approximately 2,000 full size sheets, 1,000 1/2 size sheets and 1,000 converted plot files. Joan Parsons, Commissioner of Administrative & Fiscal Services, asked if the County plot printer in GIS was capable of performing this task and Mr. Swan replied that while their printer had better capabilities than the printer in his office, it still could not handle a job this size.

After discussion, Mr. Belden called the question and the motion was carried unanimously approving the request as outlined above, and the necessary resolution was authorized for the April 20, 2007 Board Meeting. A copy of the resolution request form is on file with the minutes.

Continuing on with Item 3 of the Agenda, Mr. Swan indicated that responses to the recently submitted RFP's were due March 29, 2007 for auctioneers to conduct the 2007 Buyers Premium Land Auction. He stated the auction was currently scheduled for August 18, 2007 and because many companies had expressed a concern about finding a location on that particular date that met County approval, he said, they (auctioneers) suggested switching the date to a **week day**. Mr. Haskell recommended utilizing the Supreme Court and Mr. Swan responded that the Office of Court Administration, Fourth Judicial District, would not grant permission. Mr. Champagne suggested a school auditorium or the County find the location. After a brief discussion, the general consensus of the Committee was to hold the auction at a location in Warren County on the regularly scheduled date of August 18, 2007. Mr. Belden commented the auction would fare better hosted on County property and he asked that this matter be tabled to allow the County Attorney to research whether the Supreme Court room could be utilized for such event.

Mr. Swan stated that Item 4 was a request from Supervisor Eugene Merlino, Town of Lake Luzerne, to have the outstanding taxes on parcel 292.15-1-11 deleted or reduced. Mr. Merlino related that their town acquired this property through a donation by the owner; however, he said, there was approximately \$35,000 owed in back taxes. In response to an inquiry by Mr. Belden, Mr. Swan estimated the town taxes to be approximately \$3,500. Mrs. Parsons commented it was her belief that property taxes were not dischargeable in a bankruptcy proceeding and, therefore, would not be the responsibility of the town. Mrs. Nenninger stated that no documents had been filed transferring title and a lien remained on the property. She further advised that the County had no authority to waive the taxes due and owing but they did have authority to waive penalties and interest. Mr. Swan said in the past the County had waived taxes owed on a foreclosed parcel of property when the County had taken title. Mrs. Nenninger explained this parcel was not part of Warren County Tax Foreclosure proceedings and due to a stay in the bankruptcy litigation, the County was prevented from pursuing the taxes owed. Until the property was transferred to the Town of Lake Luzerne, Mr. Belden said there was little the Committee could do.

Mr. Haskell said he had an individual who asked the Town of Thurman to recommend waiving their taxes to Warren County. According to this person, he said, the taxing

district (town) could recommend waiving the taxes to the County. Mr. Swan stated it was his recollection that gentleman felt there was an error in his assessment.

Mr. Stec entered the meeting at 9:50 a.m.

A brief discussion ensued.

Mrs. Parsons advised that in prior years, the County Treasurer distributed the chargebacks in January; however, she said, commencing in 2007, schools would receive their chargebacks by April 1<sup>st</sup>.

Mr. Belden recommended tabling this matter until the next meeting to allow the transfer of title to take place.

With respect to Item 5 of the Agenda, Mr. Swan indicated the Assessor for the Town of Warrensburg had contacted his office relative to a revaluation project. While he acknowledged he had not discussed this matter with Supervisor Geraghty, he said, if the County did get involved with this project, it would necessitate a contract based upon Committee approval.

A discussion ensued.

Mr. Swan apprised that as president of the Directors Association it was his belief that within the next four to six years there would be county-wide property reassessments.

Mrs. Parsons reminded the Committee they used the 2006 Equalization and Assessment rates to project the anticipated cost for the Health & Human Services Building to the taxpayer and the switch in the apportionment would be significant due to the figures being so volatile. She emphasized the importance of apprising the public that the figures were "advisory" only. Mrs. Parsons related she recently read that a northern township used a "homestead" provision that assessed property taxes differently for "permanent residences" versus "vacation residences." Mr. Swan said that process was deemed illegal.

Pursuant to a discussion with Judge Krogmann, Mrs. Nenninger related she was advised that he was not aware of any prohibition to holding the auction in the Supreme Court and he would assist in any way that he could.

Continuing on with Item 6 of the Agenda, Mr. Swan requested a transfer of funds in the amount of \$1,000 for overtime paid to a remaining mapper to complete the necessary workload prior to the March 1, 2007 deadline.

Motion was made by Mr. Haskell, seconded by Mr. F. Thomas and carried unanimously approving the request as outlined above, and refer same to the Finance Committee for consideration. A copy of the resolution request is on file with the minutes.

At a recent Assessor's Association meeting Mr. Swan indicated a concern of the County Building Department wherein the tax map numbers on some of the building permits had been omitted and he was asked to bring the matter before the Committee. Pursuant to a discussion with their office, he said, the issue had been resolved in-house.

With respect to the Homestead Act, Mr. Gabriels said he understood the distinction between permanent and second home residences were deemed illegal; however, he asked whether it was possible to make it legal. Mr. Swan responded it would be an uphill battle and against most real property laws.

Motion was made by Mr. Haskell, seconded by Mr. Bentley and carried unanimously requesting the Legislative Committee revisit the Homestead Act.

Mr. Belden thanked Teri Ross for her assistance during the absence of Mr. Swan.

There being no further business to come before the Committee, on motion by Mr. Haskell and seconded by Mr. Bentley, Mr. Belden adjourned the meeting at 10:11 a.m.

Respectfully submitted,

Debra L. Schreiber, Legislative Office Specialist

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